Town Manager

FY 2010

Proposed Budget

December 15, 2008

Selectmen's Meeting

- **Duxbury is not immune to same economic factors affecting the Commonwealth.**
  - **Property Values Remain Steady**
  - **Rising Costs of Special Education and Energy**
  - **Anticipate Dramatic Drop in State Aid**
  - **Tax Revenue Limited by Prop 2 ½**
    - **Burden of Tax Liability Rest on Shoulders of Resident Tax Payer**
    - **Dependency on Local Receipts**
      - **Anticipate Little or No Change in Amounts Collected in FY10**
  - **Pension Reserves, Cemetery Perpetual Care Funds Used to Balance the Budget**
  - **In Current Economic Environment, Improvements Not Possible to the Extent Necessary**

FY10
Revenues
Versus
Expenditures

FY10
Revenues

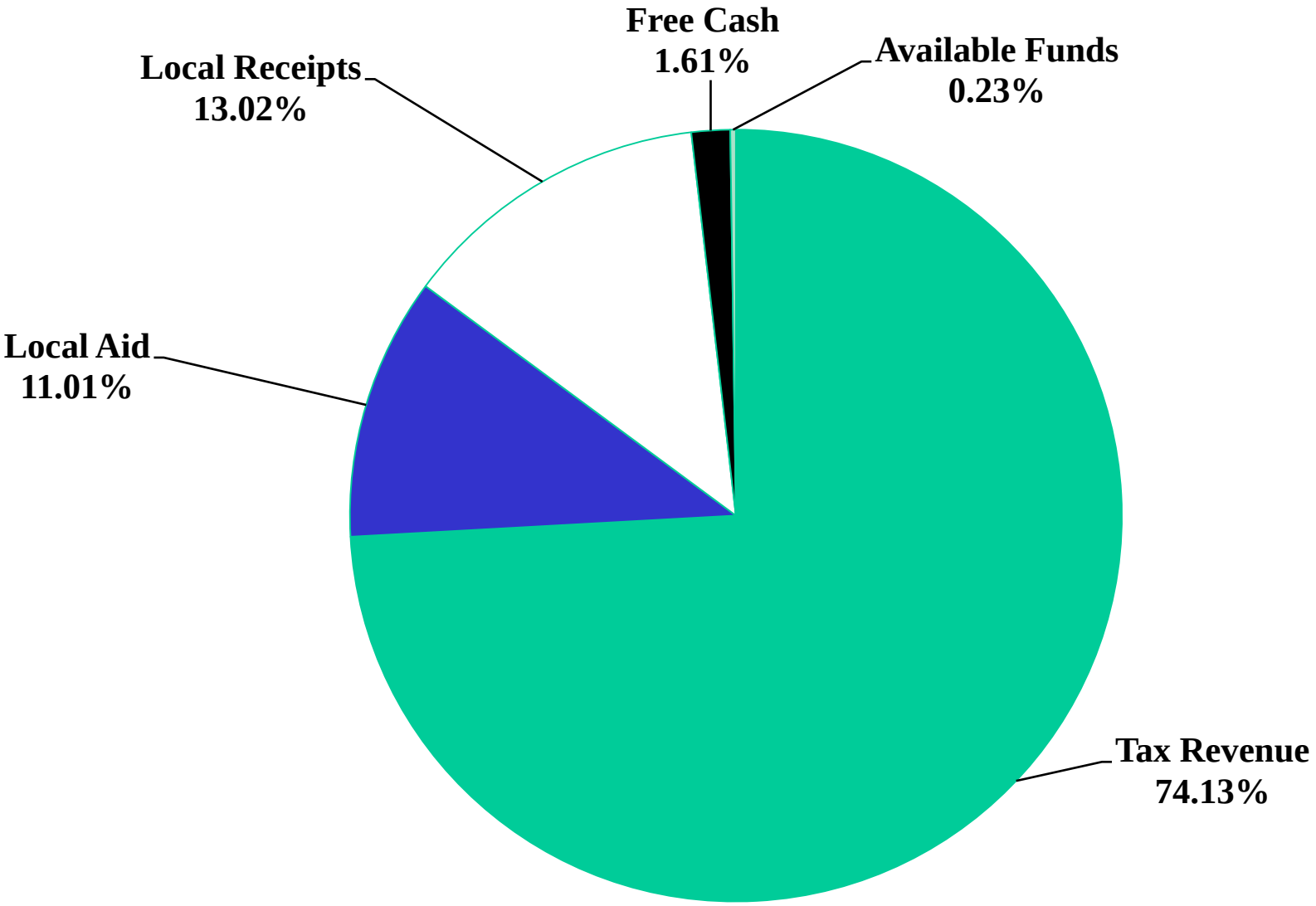
Tax Revenue Comparison

	Fiscal Year 2009	Fiscal Year 2010	% Change
Tax Levy	37,212,673	38,708,149	4.02%
2.5 % Increase	930,317	967,704	4.02%
New Growth	565,159	349,600	(38.14%)
Debt Exclusion	1,518,285	1,331,747	(12.29%)
Reserve for Unused Levy Capacity	(97,163)	-	(100.00%)
Total Tax Revenue	40,746,045	41,357,200	1.50%

Total Revenue Comparison

	Fiscal Year 2009	Fiscal Year 2010	% Change
Tax Revenue	40,746,045	41,357,200	1.50%
Local Aid	5,848,836	6,141,834	5.01%
Local Receipts	7,281,281	7,263,709	(0.24%)
Free Cash	2,102,063	900,000	(57.18%)
Available Funds	380,000	130,091	(249.91%)
Total Revenues	56,358,225	55,792,834	(1.00%)

FY10 Revenue Allocation

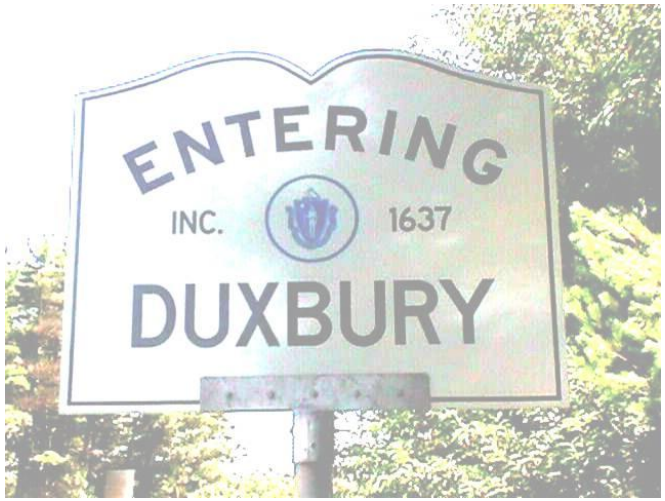


FY10
Expenses

Expense Comparison by Function

EXPENSES	FY09 BUDGET	FY10 DEPT REQ	FY10 MANAGER	Percentage Change	Dollar Change
General Government	1,900,764	1,987,472	1,986,100	4.5%	85,336
Public Safety	6,060,133	6,234,293	6,031,887	(0.5%)	(28,246)
Education	26,746,458	28,537,675	27,646,458	3.4%	900,000
Public Works	3,720,033	3,739,556	3,609,942	(3.0%)	(110,091)
Library & Recreation	1,600,976	1,642,573	1,331,161	(16.9%)	(269,815)
Human Services	476,923	464,618	461,718	(3.2%)	(15,205)
Shared Costs	10,313,623	10,395,830	10,395,830	0.8%	82,207
Debt Service	3,267,946	2,371,454	2,371,454	(27.4%)	(896,492)
SUB-TOTAL OPERATING	54,086,856	55,373,471	53,834,550	(0.5%)	(252,306)

General Government



- **Salaries**

  5.2% increase over FY09

  $69,587 increase over FY09

  Eliminate Position
  Treasurer/Collectors Office

- **Expenses**

  2.8% increase over FY09

  $15,749 increase over FY09

Public Safety

- **Salaries**

  (0.1%) decrease over FY09

  ($3,763) decrease over FY09

  Reduce Overtime Police/Fire

  Eliminate Fulltime Position Police

  Reduce Seasonal Salaries Harbormaster

- **Expenses**

  (4.5%) decrease over FY09

  ($24,483) decrease over FY09

Public Works

- **Salaries**

  6.1% increase over FY09

  $104,474 increase over FY09

- **Expenses**

  (10.7%) decrease from FY09

  ($214,565) decrease from FY09

  Eliminate Public Street Lighting

  Reduce Hauling Cost

  Reduce/Eliminate Seasonal Employees

Library & Recreation

- **Salaries**

  (14.4%) decrease over FY09

  ($169,358) decrease over FY09

- **Expenses**

  (23.6%) decrease over FY09

  ($100,154) decrease over FY09

  Close Percy Walker Pool

Human Service

- **Salaries**

  (7.9%) decrease over FY09

  ($25,798) decrease over FY09

- **Expenses**

  7.1% increase over FY09

  $10,593 increase over FY09

Duxbury Schools

- $27,646,458
- 3.4% increase from FY09
- Maximize FY10 Increase at $900,000
- Savings $891,217
- Recommended Reductions
  - Reduce Athletic Funding
  - Reduce Maintenance Staff
  - Reduce Text Book Funding
  - Reduce Technology Funding
  - Eliminate Guidance Counselor

Town and School
Shared Costs/Employee Benefits

Health Insurance

- **Level Funded from FY09 to FY10 - Savings $263,000**
- **Industry-Wide Estimates 10% - 12%**
- **Increases Mitigated through Negotiation with Town's Retirees and Employee Unions**

Pension Plymouth County Retirement

- **Total Increase Is $100,091 (5.4% Increase)**
- **Utilized Pension Reserve Fund to Offset Cost**
- **Payment in July to Save Interest Cost**

Debt Service

- **Debt Service Decrease by Over 27%**
- **$200,000 of Decrease from Prior Year Debt Exclusions**
- **Currently Developing Long Range Capital and Funding Plan**

Capital Budget

FY10 Capital Budget
General Fund

- **$800,000 in Free Cash Set Aside for Departmental Capital Request**

- **Debt Exclusions**
  - **Chandler School Roof**
  - **Public Safety Facility**
  - **Pool Renovation**
  - **Strategic Study for School Construction/Renovation**

FY10

Water Enterprise Fund

Water Enterprise Expense Comparison

EXPENSES	FY 2009 BUDGET	FY 2010 MANAGER	Percentage Change	Dollar Change
Operating	1,612,462	1,644,808	2.0%	32,346
Debt Service	1,201,165	1,034,711	(13.9%)	(166,454)
TOTAL	2,813,627	2,679,519	(4.8%)	(134,108)

Water Enterprise Fund

- **Salaries**

  3.9% increase over FY09

  $23,276 increase over FY09

- **Expenses**

  0.9% increase over FY09

  $9,070 increase over FY09

- **Debt Service**

  (13.9%) decrease over FY09

  ($166,454) decrease over FY09

Summary

- Achievement of AAA Rating by Standard & Poor's
- State Aid Reductions
- Local Receipts Maximized
- Free Cash Dedicated to Capital
- Override ???

Summary

- **Level Service Budget - Deficit $1,730,426**
- **Health & Life Insurance - Savings $263,000**
- **Finance - Savings $29,426**
- **Harbormaster - Savings $25,000**
- **DPW - Savings $89,000**
- **Library - Savings $9,697**
- **Recreation - Savings $289,435**
- **School - Savings $891,217**
- **Police - Savings $126,241**
- **Fire - Savings $50,000**
- **Revenue - Reduction $62,590**
- **4th July Parade - Savings $10,000**

DUXBURY MASSACHUSETTS
INCORPORATED JUNE 17 1637
DUXBURY LIGHT
GURNET LIGHT
MYLES STANDISH

Thank You!